



STATE OF CALIFORNIA
INTERAGENCY INTERCEPT COLLECTIONS MS A460
FRANCHISE TAX BOARD
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Pre-Intercept Notice Instructions

You are legally required to send your debtors a Pre-Intercept Notice after your agency/college sends us FTB 2280 PC, *Intent to Participate*. The Pre-Intercept Notice allows the debtor to resolve or dispute the debt before you intercept their funds. The notice requirement applies to each new debt incurred after you submit the account and before you increase the requested intercept balance. You must allow the debtor 30 days prior to submitting their accounts to us.¹ Sending a Pre-Intercept Notice notifies them of the 30-day liability review/protest process. **Do not** submit debtor accounts to us until you send the Pre-Intercept Notice and allow time for the prescribed review/protest period.

Pre-Intercept Notice Information

Your agency's Pre-Intercept Notice should be "identical or substantially similar" to the sample Pre-Intercept Notice provided below. Send this notice to your debtors by **October 1** for the upcoming process year.

In post-judgment liability cases, a Pre-Intercept Notice is not required. However, sending a Pre-Intercept Notice to all debtors reduces debtor contacts that occur after intercepts, and you may increase voluntary payments.

Sample of Pre-Intercept Notice

Our records show that you have a \$ _____ delinquent debt due to the _____ Agency/College _____. You have 30 days to voluntarily pay this amount before we submit your account to the Franchise Tax Board (FTB) for interagency intercept collections. FTB operates an intercept program in conjunction with the State Controller's Office, collecting delinquent liabilities individuals owe to state and local agencies/colleges. FTB intercepts tax refunds, Unclaimed Property (UPD)* claims, and lottery winnings owed to individuals. FTB redirects these funds to pay the individual's debts to the agencies/colleges (California Government Code Sections 12419.2, 12419.7, 12419.9, 12419.10, 12419.11, and 12419.12).

If you have questions or do not believe you owe this debt, contact us within 30 days from the date of this letter. A representative will review your questions/objections. If you do not contact us within that time, or if you do not provide sufficient objections, we will proceed with intercept collections.

* Only state agencies, colleges, courts, and universities need to include a reference to UPD in their Pre-Intercept Notice.

¹ Wightman v. Franchise Tax Board, 249 Cal. Rptr. 207, 202 Cal App. 3d. 966[1988]